

Audit Report Resolution

Status Report on Perpetual Inventory of Reports in Resolution Process for Semiannual Period Ending March 31, 2002

Report Category	No. of Reports	Report Issuance (Dollar Value in Thousands)		Report Resolution Costs Sustained (Dollar Value in Thousands)	
		Questioned Costs	Recommended Efficiencies	To Be Recovered	As Efficiencies
A. For which no management decision was made by October 1, 2001*	122	\$51,691	\$33,403		
B. Which were issued during the reporting period	202	3,309	25		
C. Which were issued during the reporting period that required no resolution	145	0	0		
Subtotals (A + B - C)	179	55,000	33,428		
D. For which a management decision was made during the reporting period	86	9,371	1,238	\$6,587	\$0
E. For which no management decision was made by March 31, 2002	93	45,623	32,190		
Reports for which no management decision was made within six months of issuance	53	42,597	3,465		

Any difference in number of reports and amounts of questioned costs or recommended efficiencies between this report and our previous semiannual report results from corrections made to data in our audit tracking system.

Status of Management Decisions on IG Reports

This section presents statistical information as required by the Inspector General Act Amendments of 1988 on the status of EPA management decisions on reports issued by the OIG involving monetary recommendations.

As presented, information contained in Tables 1 and 2 cannot be used to assess results of reviews performed or controlled by this office. Many of the reports were prepared by other Federal auditors or independent public accountants. EPA OIG staff do not manage or control such assignments. Auditees frequently provide additional documentation to support the allowability of such costs subsequent to report issuance. We expect that a high proportion of unsupported costs may not be sustained.

Table 1 -- Inspector General Issued Reports With Questioned Costs for Semiannual Period Ending March 31, 2002

Report Category	Number of Reports	Questioned Costs* (Dollar Value in Thousands)	Unsupported Costs (Dollar Value in Thousands)
A. For which no management decision was made by October 1, 2001**	41	\$51,691	\$15,671
B. New reports issued during period	15	3,309	1,278
Subtotals (A + B)	56	55,000	16,949
C. For which a management decision was made during the reporting period	23	9,371	1,013
(i) Dollar value of disallowed costs	20	6,587	88
(ii) Dollar value of costs not disallowed	3	2,784	925
D. For which no management decision was made by March 31, 2002	33	45,623	15,936
Reports for which no management decision was made within six months of issuance	24	42,596	14,658

* Questioned costs include the unsupported costs.

**Any difference in number of reports and amounts of questioned costs or recommended efficiencies between this report and our previous semiannual report results from corrections made to data in our audit tracking system.

Table 2 -- Inspector General Issued Reports With Recommendations That Funds Be Put To Better Use for Semiannual Period Ending March 31, 2002

Report Category	Number of Reports	Dollar Value (In Thousands)
A. For which no management decision was made by October 1, 2001	5	\$33,403
B. Which were issued during the reporting period	1	26
Subtotals (A + B)	6	33,429
C. For which a management decision was made during the reporting period	1	1,238
(i) Dollar value of recommendations from reports that were agreed to by management	0	0
(ii) Dollar value of recommendations from reports that were not agreed to by management	1	1,238
(iii) Dollar value of non-awards or unsuccessful bidders	0	0
D. For which no management decision was made by March 31, 2002	5	32,190
Reports for which no management decision was made within six months of issuance	4	32,165

Audits With No Final Action As Of March 31, 2002 Which Are Over 365 Days Past OIG Report Issuance Date		
Audits	Total	Percentage
Programs	21	16
Assistance Agreements	81	61.4
Contract Audits	19	14.4
Single Audits	8	6
Financial Statement Audits	3	2.2
TOTAL	132	100

Summary of Investigative Results

Summary Of Investigative Activities

		Prosecutive and Administrative Actions	Resignations 1	
Pending Investigations as of September 30, 2001	160	In this period, investigative efforts resulted in 13 convictions and 10 indictments (does not include indictments obtained in cases in which we provided investigative assistance). Fines and recoveries, including those associated with civil actions, amounted to \$19 million. Five administrative actions were taken as a result of investigations.	Restitutions	1
New Investigations Opened This Period	25		Reprimands	2
Investigations Closed This Period	22		Other	1
Pending Investigations as of March 31, 2002	163		TOTAL	5

Profiles of Pending Investigations by Type

General EPA Programs
Total Cases = 110

Superfund
Total Cases = 53